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326.16 Delinquent fees.

1. If the fees for apportioned registration are not paid to each member jurisdiction entitled thereto on the basis of the apportioned registration application and supporting documents filed with the department by the registrant within a reasonable amount of time as determined by the department, the department shall calculate late payment penalties. The registrant shall be notified by regular mail that fees and penalties are due and must be paid within thirty days of the invoice date. If fees and penalties are not received, the registrant shall be notified by regular mail that the registration has been suspended.

- 2. A late payment penalty equal to five percent of the fees due to the state of Iowa shall be assessed if an invoice is not paid within thirty days of the invoice date, with an additional five percent penalty assessed the first of each month thereafter until all fees and penalties are paid. In addition, the fees due for registration in this state shall be a debt due to the state of Iowa.
- 3. Failure to receive a renewal notice or an invoice by mail, facsimile transmission, or any other means of delivery does not relieve the registrant of the financial responsibility for the renewal fees, invoiced amount, or accrued penalties. Late penalties calculated by the department in accordance with this chapter shall remain due to the state of Iowa until the fees and penalties are received.

[S13, \$1571-m16; C24, 27, 31, 35, \$4866; C39, \$5003.04; C46, 50, 54, 58, \$321.56; C62, 66, \$326.3; C71, 73, 75, 77, 79, 81, \$326.16]

2002 Acts, ch 1063, §48; 2007 Acts, ch 143, §25; 2012 Acts, ch 1093, §26; 2015 Acts, ch 123, §41, 42

 $20\overline{15}$ amendment to subsections 2 and 3 takes effect January 1, 2016; 2015 Acts, ch 123, \$42 Subsections 2 and 3 amended